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SERIES I No. 17

OFFICIAL GAZETTE

GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(13/2018-Rate)

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C) (11/2017-Rate) dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification, in the Table,—

(i) against serial number 7, in column (3),—

(a) for item (i) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:—

(3)	(4)	(5)
<p>“(i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p><i>Explanation 1.</i>— This item includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a school,</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]</p>

(3)	(4)	(5)
college, hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such a supply is not event based or occasional. <i>Explanation 2.</i> — This item excludes the supplies covered under item 7 (v). <i>Explanation 3.</i> — “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.		
(ia) Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]”;

(b) in items (ii), (vi) and (viii),—

A. for the words “declared tariff” wherever they occur, the words “value of supply” shall be substituted;

B. the Explanation shall be omitted;

(c) for item (v), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:—

(3)	(4)	(5)
“(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.	9	-”;

(ii) against serial number 9, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:—

(3)	(4)	(5)
“(vi) Multimodal transportation of goods. <i>Explanation.</i> — (a) “multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter; (b) “mode of transport” means carriage of goods by road, air, rail, inland waterways or sea;	6	-

(3)	(4)	(5)
(c) "multimodal transporter" means a person who,— (a) enters into a contract under which he undertakes to perform multimodal transportation against freight; and (b) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.		
(vii) Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-";

(iii) for serial number 22 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)	(5)
"22	Heading 9984 (Telecommunications, broadcasting and information supply services)	(i) Supply consisting only of e-book. <i>Explanation.</i> — For the purposes of this notification, "e-books" means an electronic version of a printed book [falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)] supplied online which can be read on a computer or a hand held device.	2.5	-
		(ii) Telecommunications, broadcasting and information supply services other than (i) above.	9	-".

2. This notification shall come into force with effect from 27th of July, 2018.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 26th July, 2018.

Notification

38/1/2017-Fin(R&C)(14/2018-Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C) (12/2017-Rate) dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification,—

(i) in the Table,—

(a) against serial number 4, in the entry in column (3), the words "Central Government, State Government, Union territory, local authority or" shall be omitted;

(b) against serial number 5, in the entry in column (3), the words "Central Government, State Government, Union territory, local authority or" shall be omitted;

(c) after serial number 9C and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"9D	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member, provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	Nil	Nil";

(d) after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"10A	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.	Nil	Nil";

(e) against serial number 14, in the entry in column (3), for the words "declared tariff", the words "value of supply" shall be substituted;

(f) against serial number 19A, in the entry in column (5), for the figures "2018", the figures "2019" shall be substituted;

(g) against serial number 19B, in the entry in column (5), for the figures "2018", the figures "2019" shall be substituted;

(h) after serial number 24 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"24A	Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.	Nil	Nil";

(i) after serial number 31 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"31A	Heading 9971 Or Heading 9991	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	Nil	Nil
31B	Heading 9971 Or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	Nil	Nil";

(j) after serial number 34 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"34A	Heading 9971	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions.	Nil	Nil";

(k) against serial number 36A, in the entry in column (3), after figures "36", the word and figures "or 40" shall be inserted;

(l) after serial number 47 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"47A	Heading 9983 or Heading 9991	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.	Nil	Nil";

(m) after serial number 55 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"55A	Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil";

(n) after serial number 65A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"65B	Heading 9991 or any other Heading	<p>Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders.</p> <p><i>Explanation.</i>— "mining lease holder" means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957 (67 of</p>	Nil	<p>Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders</p>

(1)	(2)	(3)	(4)	(5)
		1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.		and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.”;

(o) after serial number 77 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“77A	Heading 9995	<p>Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,—</p> <p>(i) activities relating to the welfare of industrial or agricultural labour or farmers; or</p> <p>(ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment,</p> <p>to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs. 1000/-) per member per year.</p>	Nil	Nil”;

(ii) in paragraph 3, in the Explanation, after clause (iii), the following clause shall be inserted, namely:—

“(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.”.

2. This notification shall come into force with effect from 27th of July, 2018.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 26th July, 2018.

Notification

38/1/2017-Fin(R&C)(15/2018-Rate)

In exercise of the powers conferred by sub-section (3) of section 9, of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(13/2017-Rate) dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification,—

(i) in the Table, after serial number 10 and the entries, the following serial number and the entries relating thereto shall be inserted, namely:—

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to banks or Non-Banking Financial Company (NBFCs)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm	A banking company or a non-banking financial company, located in the taxable territory.”;

(ii) in the Explanation, after clause (f), the following clause shall be inserted, namely:—

‘(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 26th July, 2018.

Notification

38/1/2017-Fin(R&C)(16/2018-Rate)

In exercise of the powers conferred by sub-section (2) of section 7, of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(14/2017-Rate) dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification, in the first paragraph,—

(i) after the words “State Government” the words “or Union territory” shall be inserted;

(ii) after the word “Constitution” the words “or to a Municipality under article 243W of the Constitution” shall be inserted.

2. This notification shall come into force with effect from 27th of July, 2018.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 26th July, 2018.

Notification

38/1/2017-Fin(R&C)(17/2018-Rate)

In exercise of the powers conferred by sub-section (3) of section 11, of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Government notification No. 38/1/2017-Fin(R&C)(11/2017-Rate) dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I

No. 13, dated the 30th June, 2017, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:—

“*Explanation.*— For the purposes of this item the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities”

2. This notification shall come into force with effect from 27th of July, 2018.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 26th July, 2018.

Notification

38/1/2017-Fin(R&C)(18/2018-Rate)

In exercise of the powers conferred by sub-section (1) of section 9, of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(1/2017-Rate) dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification,—

(A) in Schedule I - 2.5%,

(i) after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“102 A.	2207	Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)”;
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(ii) in S. No. 123, for entries in columns (2) and (3), the following entries shall be substituted, namely:—

(2)	(3)
“2515 (except 2515 1210, 2515 1220, 2515 1290) or 6802	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than polished stone which is ready to use”;

(iii) after S. No. 170 and the entries relating thereto, the following serial numbers and the entries shall be inserted

“170A	2809	Fertilizer grade phosphoric acid”;
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(iv) in S. No. 215, in the entry in column (3), the comma and words “, including coir pith compost put up in unit container and bearing a brand name” shall be inserted in the end;

(v) in S. No. 219, for the entry in column (3), the entry “Coir mats, matting, floor covering and handloom durries”, shall be substituted;

(vi) in S. No. 219A, for the entry in column (3), the entry “all goods” shall be substituted;

(vii) in S. No. 225, in column (3), for the figure “500” the figure “1000” shall be substituted;

(viii) in S. No. 222, for entries in columns (2) and (3), the following entries shall be substituted, namely:

(2)	(3)
"61 or 6501 or 6505	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece";

(ix) in S. No. 264, for the entry in column (3), the entry "Biomass briquettes or solid bio fuel pellets", shall be substituted;

(B) in Schedule II-6%,—

(i) S. No. 57B and the entries relating thereto shall be omitted;

(ii) after S. No. 96 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

"96A	4409	Bamboo flooring";
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(iii) in S. No. 146, in the entry in column (3), the words "except the items covered in 219 in Schedule I", shall be inserted in the end;

(iv) S. No. 147 and the entries relating thereto shall be omitted;

(v) after S. No. 185 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"185A	7419 99 30	Brass Kerosene Pressure Stove";
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(vi) after S. No. 195 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"195A	8420	Hand operated rubber roller
195AA	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers";

(vii) after S. No. 206 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"206A	87	Fuel Cell Motor Vehicles";
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(viii) after S. No. 231A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"231B	9607	Slide fasteners";
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(i) in S. No. 235, for entries in columns (2) and (3), the following entries shall be substituted, namely:—

(2)	(3)
"9619 00 30, 9619 00 40, or 9619 00 90	All goods";

(C) in Schedule III - 9%,—

(i) in S. No. 25, in column (3), after the words, "of any strength", the brackets and words "[other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]" shall be inserted;

(ii) after S. No. 52 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

“52A	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
52B	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
52C	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather”;

(iii) after S. No. 54A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“54B	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like” ;
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(iv) in S. No. 137, in column (3), after the words, “or end-jointed” the brackets and words “[other than bamboo flooring]” shall be added;

(v) in S. No. 177E, in column (3), the words “except the items covered in Sl. No. 123 in Schedule I”, shall be inserted in the end;

(vi) in S. No. 253, for the entry in column (3), the entry “Other articles of copper [other than Brass Kerosene Pressure Stove]” shall be substituted;

(vii) after S. No. 319 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“319A	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415”;
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(viii) in S. No. 321, for the entry in column (3), the entry “Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]” shall be substituted;

(ix) after S. No. 341 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“341A	8450	Household or laundry-type washing machines, including machines which both wash and dry”;
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(x) after S. No. 376A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

“376AA	8507 60 00	Lithium-ion Batteries
376AB	8508	Vacuum cleaners
376AC	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]
376AD	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor”;

(xi) after S. No. 378 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"378A	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545";
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(xii) after S. No. 383B and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"383C	8528	Television set (including LCD or LED television) of screen size not exceeding 68 cm";
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(xiii) after S. No. 401 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"401A	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)";
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(xiv) after S. No. 402 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"402A	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles";
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(xv) after S. No. 403 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"403A	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]";
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(xvi) in S. No. 446, for entries in columns (2) and (3), the following entries shall be substituted, namely:—

(2)	(3)
"9607 20 00	Parts of slide fasteners";

(xvii) after S. No. 449A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"449AA	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations";
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(D) in Schedule-IV-14%,

(i) S. Nos. 20, 21, 22, 24 and the entries relating thereto, shall be omitted;

(ii) S. No. 120, and the entries relating thereto, shall be omitted;

(iii) S. No. 130, and the entries relating thereto, shall be omitted;

(iv) in S.No. 139, for the entry in column (3), the entry “Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery” shall be substituted;

(v) S. Nos. 140, 141, 142 and the entries relating thereto, shall be omitted;

(vi) S. No. 146 and the entries relating thereto, shall be omitted;

(vii) in S. No. 154, for the words, figures and brackets “[other than computer monitors not exceeding 20 inches and set top box for television]”, the brackets, words, figures and letters “[other than computer monitors not exceeding 20 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 68 cm]” shall be substituted;

(viii) S. No. 167 and the entries relating thereto, shall be omitted;

(ix) S. No. 171 and the entries relating thereto, shall be omitted;

(x) S. No. 175 and the entries relating thereto, shall be omitted;

(xi) S. No. 224 and the entries relating thereto, shall be omitted.

2. This notification shall come into force on the 27th July, 2018.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 26th July, 2018.

Notification

38/1/2017-Fin(R&C)(19/2018-Rate)

In exercise of the powers conferred by sub-section (1) of section 11, of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(2/2017-Rate) dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification,—

(1) in the Schedule,

(i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“92 A.	1401	Sal leaves, siali leaves, sisal leaves, sabai grass”;
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(ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“93 B.	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks”;
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(iii) For S. No. 102 A and entries relating thereto, the following shall be substituted, namely:—

“102A.	2306	De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018”;
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(iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

"114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope";

(v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:—

"117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India";
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(vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"132A	53	Coir pith compost other than those put up in unit container and,— (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]";
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(vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons";
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(viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)"
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2. This notification shall come into force on the 27th July, 2018.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 26th July, 2018.

Notification

38/1/2017-Fin(R&C)(20/2018-Rate)

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54, of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(5/2017-Rate) dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification, in the opening paragraph the following proviso shall be inserted, namely,

“Provided that,—

(i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and

(ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”.

2. This notification shall come into force on the 27th July, 2018.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 26th July, 2018.

Notification

38/1/2017-Fin(R&C)(21/2018-Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-state supplies of handicraft goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2), from so much state tax leviable thereon under section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) as is in excess of the rate specified in column (4) of the said Table.

Explanation.— For the purpose of this notification, the expression “handicraft goods” means “Goods predominantly made by hand even though some tools or machinery may also have been used in the process; such goods are graced with visual appeal in the nature of ornamentation or in-lay work or some similar work of a substantial nature; possess distinctive features, which can be aesthetic, artistic, ethnic or culturally attached and are amply different from mechanically produced goods of similar utility”

Table

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	3406	Handcrafted candles	6 %
2	4202 22, 4202 29, 4202 3110, 4202 3190, 4202 32, 4202 39	Handbags including pouches and purses; jewellery box	6 %
3	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	6 %
4	4414 00 00	Wooden frames for painting, photographs, mirrors etc.	6 %
5	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	6 %

(1)	(2)	(3)	(4)
6	4503 90 90 4504 90	Art ware of cork [including articles of sholapith]	6 %
7	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	2.5 %
8	4823	Articles made of paper mache	2.5 %
9	5607, 5609	Coir articles	2.5 %
10	5609 00 20, 5609 00 90	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps.	2.5 %
11	57	Handmade carpets and other handmade textile floor coverings (including namda/gabba)	2.5 %
12	5804 30 00	Handmade lace	2.5 %
13	5805	Hand-woven tapestries	2.5 %
14	5808 10	Hand-made braids and ornamental trimming in the piece	2.5 %
15	5810	Hand embroidered articles	2.5 %
16	6117, 6214	Handmade/hand embroidered shawls of sale value not exceeding Rs. 1000 per piece	2.5 %
17	6117, 6214	Handmade/hand embroidered shawls of sale value exceeding Rs. 1000 per piece	6 %
18	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6 %
19	6815 99 90	Stone art ware, stone inlay work	6 %
20	6912 00 10 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	6 %
21	6913 90 00	Statuettes & other ornamental ceramic articles (incl blue potteries)	6 %
22	7009 92 00	Ornamental framed mirrors	6 %
23	7018 10	Bangles, beads and small ware	2.5 %
24	7018 90 10	Glass statues [other than those of crystal]	6 %
25	7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	6 %
26	7113 11 10	Silver filigree work	1.5 %
27	7117	Handmade imitation jewellery (including natural seeds, beads jewelry, cardamom garland)	1.5 %
28	7326 90 99	Art ware of iron	6 %

(1)	(2)	(3)	(4)
29	7419 99	Art ware of brass, copper/copper alloys, electro plated with nickel/silver	6 %
30	7616 99 90	Aluminium art ware	6 %
31	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokrajaali)	6 %
32	9405 10	Handcrafted lamps (including panchloga lamp)	6 %
33	9401 50, 9403 80	Furniture of bamboo, rattan and cane	6 %
34	9503	Dolls or other toys made of wood or metal or textile material [incl. wooden toys of Sawantwadi, Channapatna toys, Thanjavur doll)	6 %
35	9504	Ganjifa card	6 %
36	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	6 %
37	9602	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)	6 %
38	9701	Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc.)	6 %
39	9703	Original sculptures and statuary, in metal, stone or any other material	6 %

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By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 26th July, 2018.

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